



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

REVENUE (REGISTRATION) & D. M. DEPARTMENT

NOTIFICATION

The 26th June, 2023

No. E-282130/2023/53.- In exercise of the powers conferred by sections 10, 74 and 75 of the Indian Stamp Act, 1899 (Central Act No. 2 of 1899), the Governor of Assam is pleased to make the following rules, namely:-

CHAPTER - I

PRELIMINARY

**Short title,
application and
commencement**

- (1) These rules shall be called the Assam Digital Stamp (Payment of Duty by means of e-Stamping) Rules, 2023;
- (2) These rules shall be applicable only to the method of payment of stamp duty by means of a stamp printed or digitally generated, by electronic means to represent the payment of stamp duty;
- (3) An endorsement so made under these rules through e-Stamping shall have the same effect as if the duty of an amount equal to the amount stated in the endorsement has been paid in respect thereof and such payment has been indicated on such instruments by means of stamps in accordance with the requirements of sub-section (2) of section 10 of the Act;

- (4) These rules shall come into force on the date of their publication in the Official Gazette.

Definitions

2. (1) In these rules, unless the context otherwise requires:-
- (a) "Act" means the Indian Stamp Act, 1899 (2 of 1899);
 - (b) "Agreement" means the Agreement executed under rule 6;
 - (c) "Appointing Authority" means the Government of Assam, Revenue (Registration) and Disaster Management Department;
 - (d) "Authorized Collection Centre" means an agent appointed by the Central Record Keeping Agency, with prior approval of the Revenue (Registration) and Disaster Management Department to act as an intermediary between the Central Record Keeping Agency and the stamp duty payer for collection of stamp duty and for issuing e-stamp certificates;
 - (e) "Central Record Keeping Agency" means an agency appointed under rule 4 for computerization of stamp duty administration system;
 - (f) "Decision Support System" means the computerized information system of Central Record Keeping Agency which shall sift through and analyze the entire database for compilation of information to be used to solve problems and to take correct decision;
 - (g) "Department" means the Department of Revenue (Registration) and Disaster Management Department, Government of Assam;
 - (h) "Depository Services" means and includes depository related services rendered in demat account, trading account in respect of marketable securities, and other auxiliary services;
 - (i) "Digital e-Stamp" means an electronically generated impression to denote the payment of stamp duty

issued and transmitted digitally to the applicant by Central Record Keeping Agency in format and manner prescribed by the Appointing Authority;

- (j) "e-Stamp" means an electronically generated impression on papers to denote the payment of stamp duty, by the Central Record Keeping Agency and includes digital e-Stamping in dematerialized format;
- (k) "Form" means forms appended to these rules;
- (l) "Government" means the Government of Assam;
- (m) "Grievances Redressal Officer" means any officer authorized by the Revenue (Registration) and Disaster Management Department, to be the Grievance Redressal Officer;
- (n) "Management Information System" means the computer-based system of the Central Record Keeping Agency which shall organise, evaluate and efficiently manage the whole database relating to issuance of e-stamp certificates and the accounts maintained at different levels of Central Record Keeping Agency;
- (o) "Public Financial Institution" means a public financial institution, Bank, Life Insurance Corporation, Unit Trust of India or any other institutions as defined under the Companies Act, 2013;
- (p) "Scheduled Bank" means the bank which are listed in the Second Schedule of the Reserve Bank of India Act, 1934;
- (q) "State" means the State of Assam;
- (r) "Stamp Duty" the duty payable under the Act;
- (s) "Superintendent of Stamps" means any officer of the rank of Commissioner and Secretary or Secretary appointed by the State Government to perform the functions of Superintendent of Stamps;

- (2) The words and expression used in these rules, but not defined, shall have the same meaning as assigned to them in the Act, the Information Technology Act, 2000 (21 of 2000) and the Registration Act, 1908 (16 of 1908) and the rules framed there under.

CHAPTER - II

CENTRAL RECORD KEEPING AGENCY

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| Eligibility for appointment as Central Record Keeping Agency | 3. Any Public Financial Institution, Scheduled Bank, Body Corporate engaged in providing depository services appointed by the Central Government or recognized by the State Government or any Body Corporate where not less than fifty one percent of equality capital is held by any of the entities mentioned above, either solely or in consortium, shall be eligible for appointment as Central Record Keeping Agency. |
| Appointment of central Record Keeping Agency | 4. The Appointing Authority shall appoint, by notification published in the Official Gazette, an agency to function as the Central Record Keeping Agency for the State or for the specified districts or places in the State, from time to time, by adopting any of the following method in order of preference, namely:- <ul style="list-style-type: none"> (a) on the basis of notification published in the Official Gazette of the Government as required under section 6A of the Information Technology Act, 2000 (as amended); or (b) on the basis of recommendations, if any, of the Central Government regarding appointment of Central Record Keeping Agency, issued from time to time; or (c) if no recommendation referred to in sub-clause (b) is available, by inviting technical and commercial bids through a duly constituted expert Selection Committee, by the Appointing Authority. |
| Terms of appointment | 5. The terms of appointment of the Central Record Keeping Agency shall be for five years or such period as may be decided by the Appointing Authority. |
| Agreement | 6. (1) The Central Record Keeping Agency shall execute an Agreement in Form-1 as well as Service Level Agreement supplementary to the said Agreement which is annexed to the Agreement; |

**Termination of
appointment of
Central Record
Keeping
Agency**

(2) The terms and conditions of the Agreement as well as that of the Service Level Agreement may be modified by mutual consent of both the parties.

7. (1) The appointment of the Central Record Keeping Agency may be terminated at any time by the Appointing Authority before the expiry of the tenure of appointment stipulated in rule 5 on the ground of any breach of obligations or terms of Agreement or financial irregularity or for any other good and sufficient reason.

(2) The decision to terminate the appointment under sub-rule (1) above shall be made after the Central Record- Keeping Agency has been given one month notice specifying the details of grounds for such termination.

(3) If the Appointing Authority is of the opinion that any or all the provisions of the Act have been violated, after following the procedure under sub-rule (2) above, the Appointing Authority may take action as per the provision of Chapter VII of the Act.

**Renewal of
appointment**

8. (1) The application for renewal of appointment of the Central Record Keeping Agency shall be submitted before the Appointing Authority at least three months before the date of expiry of the terms of appointment.

(2) The Appointing Authority, before taking any decision on the application, may call for any information or record from the concerned offices or Central Record Keeping Agency or Authorised Collection Centre or any other person or institution or authority, constituted under any law for the time being in force.

(3) The Appointing Authority may, if satisfied, renew the terms of appointment, made under rule 5.

(4) If the Appointing Authority decides to renew the appointment, a fresh Agreement in Form-1, shall be executed by the Central Record Keeping Agency.

(5) The Appointing Authority may, for reasons to be recorded in writing, refuse the renewal of appointment.

**Duties of the
Central Record
Keeping
Agency**

9. The Central Record Keeping Agency shall be responsible for , -

- (a) Providing software infrastructure, in consultation with the Appointing Authority, (including its connectivity with the main server), in specified districts or places such as the offices of Sub- Registrar, District Registrar, Authorised Collection Centres (the point of contact for payment of stamp duty) and at such places in the State as may be specified, from time to time, by the Appointing Authority;
- (b) Providing training to the identified manpower or personnel of the Department of Revenue;
- (c) Facilitating selection of Authorized Collection Centres for collection of stamp duty and issuing e-stamp certificate;
- (d) Co-ordinate between the Central Server and the Authorized Collection Centres and the offices of the Sub-Registrar, District Registrar or any other office or place in the State, as may be specified, from time to time by the Appointing Authority;
- (e) Collecting stamp duty and remitting it to the prescribed Head of Account of the State in accordance with these rules; and
- (f) Preparing and providing various reports as required under these rules and as directed by the Appointing Authority, from time to time.

**Commission
allowable to
the Central
Record
Keeping
Agency**

10. (1) The Central Record Keeping Agency shall be entitled to such agreed percentage of commission on the amount of stamp duty collected by the Authorized Collection Centres, not exceeding 0.65 per centum as may be specified in the terms of the Agreement.
- (2) This amount shall be exclusive of any tax and other statutory levies that may be imposed at any time or from time to time for the collection through e-stamping mechanism.

Specification of software to be used by the Central Record Keeping Agency

11. The Central Record Keeping Agency, in consultation with the Appointing Authority, shall design and use such software, with the following minimum details on the e-stamp certificate and shall comply with such other requirements as may be directed by the Appointing Authority, namely:-

- (a) distinguished serial number or Unique Identification Number of the e-stamp certificate so that, it is not repeated on any other e-stamp certificate during the life time of the e- stamping system;
- (b) date and time of issue of the e-stamp certificate;
- (c) amount of stamp duty paid through the e-stamp certificate, in words and figures;
- (d) names of the parties to the instrument;
- (e) brief description of the instrument on which stamp duty is intended to be paid;
- (f) brief description of the property which is subject matter of the instrument;
- (g) code and location of the e-Stamp certificate issuing branch of the Central Record Keeping Agency or Authorized Collection Centre.
- (h) any other distinguishing mark of the e-Stamp e.g. bar code or security code;
- (i) any other distinguishing mark of the e-Stamp e.g. bar code or security code;
- (j) Providing facilities to the Registering Officers, District Registrar, or any other officer, authorized in this behalf by the Appointing Authority to disable or lock the e-Stamp certificate, to prevent the repeated use of any e-stamp certificate;
- (k) Providing facility to cancel the "spoiled" or "unused" or "not required for use" e- Stamp certificate.
- (l) Providing passwords and codes to the designated or authorized officials of the Department to search and view any e-stamp certificate and to access Management Information System and Decision Support System Reports;

- (m) Availability of details of the issued e-Stamp certificate on the e-Stamping server maintained by the Central Record Keeping Agency;
- (n) Availability of different transaction details and reports relating to e-Stamping as mentioned in rule 44, on the website of the Central Record Keeping Agency which will be accessible to the Officers designated or authorized by the Appointing Authority.

CHAPTER - III

AUTHORISED COLLECTION CENTRES

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| Appointment of the Authorized Collection Centre(s) | 12. The Central Record Keeping Agency shall appoint Authorized Collection Centres with the prior approval of the Appointing Authority to act as an intermediary between the Central Record Keeping Agency and the stamp duty payer for collection of stamp duty and for issuing e-stamp certificate. |
| Eligibility for appointment of Authorized Collection Centre | 13. Any Scheduled Bank or Financial Institution controlled by the Central or State Government or Post Offices or licensed stamp vendors or such other agencies as approved by the Appointing Authority shall be eligible for appointment as Authorized Collection Centre. |
| Central Record Keeping Agency to collect stamp duty | 14. All the offices or branches of the Central Record Keeping Agency or Authorized Collection Centres authorized in this behalf by the Appointing Authority, shall be entitled to collect the amount of stamp duty charged upon the instrument according to the rates as applicable to such instrument as per the provisions of the Act, from the stamp duty payer of any particular area as may be specified by the Appointing Authority, from time to time. |
| Infrastructure | 15. The Authorized Collection Centres shall be adequately equipped with the required computer systems, printers, internet connectivity and other related infrastructure that are necessary to implement the e-stamping system as specified by the Central Record Keeping Agency, from time to time, in consultation with the Appointing Authority. |

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| Cost of infrastructure | 16. The cost of providing equipment and infrastructure referred to in rule 15 shall be borne by the concerned Authorized Collection Centres or the Central Record Keeping Agency, as the case may be. |
| Hardware and infrastructure in the offices of the Department | 17. The State Government may provide necessary hardware and infrastructure at the offices of the Inspector-General of Registration, District Registrar and Sub-Registrar or such other offices, authorized in this behalf, which would include a personal computer with a local server, printer, uninterrupted Power Supply System, bar code scanner, internet connection and other accessories and devices, as required for implementing the e-Stamping system. |
| Termination of agency of the Authorized Collection Centre(s) | 18. The Appointing Authority may, at any time, for reasons to be recorded in writing, direct the central Record Keeping Agency to terminate the engagement of any Authorised Collection Centre and upon such direction, the Central Record Keeping Agency shall terminate the engagement of such Authorized Collection Centre and upon such termination it shall cease to function any more, for all purposes of these rules. |

CHAPTER - IV

REMITTANCE OF THE STAMP DUTY TO STATE GOVERNMENT ACCOUNT

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| Remittance of stamp duty by the Central Record Keeping Agency (less the specified commission) | <p>19. (1) The Central Record Keeping Agency shall be duty bound to remit to the State Government the consolidated amount of stamp duty collected by its offices or branches and by its Authorized Collection Centres to the Head of Account of the State Government as may be notified by the Appointing Authority, in the manner mentioned hereunder namely:-</p> <p>(i) In case of Stamp duty collected by way of e-Stamping, the Central Record Keeping Agency shall remit the consolidated amount of Stamp duty (less the prescribed discount or commission and the applicable taxes) to the prescribed head of account of the state, not later than the closing of the three working day, after the day of such collection of the amount of Stamp duty.</p> |
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- (ii) The method of remittances of the stamp duty by the Central Record Keeping Agency to the notified Head of Account of the State Government shall be through Electronic Clearing System, Challan or otherwise as may be directed in writing, by the appointing Authority, from time to time.
- (2) The remittances referred to in this rule shall be made to the Treasury Banks authorized by the State Government and the Central Record Keeping Agency shall maintain the daily account of such remittances in the Register by recording the following parameters: Stamp Duty Collection Date, Stamp Duty Collection Amount, Commission, GST, Amount Remitted, Payment Date, Challan Number.

CHAPTER - V

PROCEDURE FOR ISSUE OF E-STAMP CERTIFICATE

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| Application for e-stamp certificate | <p>20. (1) Any person paying stamp duty may approach any of the Authorized Collection Centres and furnish the requisite details in Form-2 along with the requisite amount, for getting the e-stamp certificate and such person paying the Stamp duty shall be provided with an option for the generation of the e-Stamp Certificate in the physical format or in a dematerialized digital form.</p> <p>(2) The physical application form so received in Form-2 shall be preserved for 1 year from the date of issue of e-Stamps. The application form can be destroyed after 1 year.</p> |
| Mode of payment of stamp duty | <p>21. (1) The payment for purchase of e-stamp certificate may be made by means of cash, pay order, demand draft, electronic clearing system, Real Time Gross Settlement or NEFT or by any other mode of transferring funds as authorized by the Appointing Authority.</p> <p>(2) The Authorized Collection Centre shall issue e-stamp certificate for the amount received through any of the modes of payments mentioned in sub-rule (1) above.</p> |

Issue of e-Stamp certificate

- (3) The Authorized Collection Centre or Central Record Keeping Agency shall keep a daily account of e-Stamp certificates issued, in a Register in electronic form to be maintained by them in Form-3.

22. (1) The authorized official of the Authorized Collection Centre shall, on the payment made under rule 21, enter in Form-2, the requisite information and details as provided by the applicant in the computer system, get the correctness of such details verified by the applicant, take applicant signature on such Form as proof of verification.

- (2) If the e-Stamp Certificate is issued in a physical format, the Authorized official shall download the e-Stamp Certificate in the format as in Form-4, and take out its print on a paper or color stationery as approved, sign with date and affix ACC official seal on the print out and issue the e-Stamp Certificate to the Applicant.

- (3) If the e-Stamp Certificate is issued in a dematerialized digital form, the Authorized official shall sign electronically the e-Stamp Certificate, electronically print the date and issue the e-Stamp Certificate and electronically transmit or share with any web process or online utility process, as may be authorized by the Appointing Authority.

- (4) The ink to be used in the e-Stamp certificate printer must be non-washable permanent black.

Size and content of e-Stamp certificate

23. (1) If the e-Stamp Certificate is issued in a physical format to be printed on a paper or color stationery as approved, then the signature and the seal showing name and designation of the issuing officer and name of the Authorized Collection Centre shall be made in permanent black ink and in case, e-Stamp Certificate issued in a dematerialized digital form, the digital or e-signature of the issuing officer and the name of the Authorized Collection Centre shall be supplied.

- (2) The e-stamp certificate shall be printed on a minimum of 80 GSM quality paper of the size 210 mm X 297 mm. with a margin of 35 mm. on the left and 15 mm. on the right side of the page or such other appropriate margin and other specifications as may be determined by the Appointing Authority.
- (3) The Authorized Collection Centre shall ensure that the person, who has been authorized to issue e-stamp certificate has suitable credentials.

Details of e-stamp certificate to be on website

24. (1) The details of the e-stamp certificate issued shall be made available on the e-stamping server maintained by the Central Record Keeping Agency and shall be accessible to any person authorized by the Appointing Authority in this behalf, including the Registering Officer, District Registering Officer, Superintendent of Stamps, holding a valid code or password which shall be provided by the Central record Keeping Agency.
- (2) The details of the e-Stamp certificate for unregistrable instruments shall be maintained separately in the system and the said data would be available as an "exception report" in the e- Stamp central server under the logging access of the Superintendent of Stamps and Inspector General of Registration.

Payment of additional or deficit stamp duty

25. If for any reason a person, who has paid stamp duty and who is in possession of an e-Stamp certificate of certain denomination issued for a document, needs to pay an additional or deficit stamp duty on the same document, he may make an application in Form-2 along with the payment of such required amount of additional or deficit stamp duty to the Authorized Collection Centre, in accordance with the provisions of the Act.

Issue of e-Stamp certificate for additional or deficit stamp duty

26. (1) The Authorized Collection Centre shall issue e-Stamp certificate for such additional or deficit stamp duty on separate sheet of paper where the original e-Stamp has been issued in physical form printed on a paper and in a dematerialized digital form where the original e-Stamp has been issued in the dematerialized digital form in reference to

the original e-Stamp Certificate earlier issued as supplementary or additional e-Stamp and provisions of rules 21 to 24 shall apply mutatis mutandis.

- (2) Any party to an instrument may, at his discretion, use impressed stamp(s) together with the e-Stamp certificate to pay the additional stamp duty chargeable on such instrument under the Act and the use of one type of stamp shall not exclude the use of other type of stamp in the same instrument.

Use of e-Stamp certificate

27. (1) Every instrument written upon paper stamped with an e-Stamp certificate shall be written in such manner that the e-Stamp certificate may appear on the face of the instrument and a portion of the instrument written below the "e-Stamp certificate", so that the e-Stamp certificate cannot be used for, or applied to, any other instrument. Every instrument shall be written or electronically published in dematerialized or digital form in such a manner that the e-Stamp Certificate may appear on the face of the instrument.
- (2) No second instrument chargeable with duty shall be written upon using the e-Stamp certificate, upon which an instrument chargeable with duty has already been written.
- (3) Every instrument written in contravention of sub-rules (1) and (2) shall be deemed to be unstamped.

The instrument to bear distinguished unique identification number of the e-Stamp certificate

28. The distinguished unique number of the e-Stamp certificate shall be written or typed or printed at the top centre of each page of the instrument.

Verification of e-Stamp certificate by the Registering Officer

29. The Registering Officer, District Registrar or any other officer, authorized by the Appointing Authority, shall be able to verify the details of the e-Stamp certificate used in an unregistrable or registrable instrument by entering its distinguishing unique identification number in the

computer system by accessing the relevant website of the Central Record Keeping Agency by using the code or password provided by the Central Record Keeping Agency or through system integration and verify the details of the certificate with the details displayed on such computer system.

Locking of the Unique Identification Number(UIN) by the Registering Officer of District Registrar

30. After verifying the details, the Registering Officer, District Registrar, Superintendent of Stamps or any other officer authorized by the Appointing Authority shall lock the e-Stamp Certificate maintained in the central database server of the Central Record Keeping Agency (CRA).

CHAPTER - VI

CANCELLATION OF E-STAMP CERTIFICATE AND REFUND OF THE AMOUNT

Procedure for refund of "spoiled" or "unused" or "not required for use" e-Stamp certificate

31. The District Registrar may, on an application in Form-5 accompanied by the original "spoiled" or "unused" or "not required for use" e-Stamp certificate', if satisfied as to the facts and circumstances of the case, make allowance for such e-stamp certificate in accordance with the provisions of sections 49 to 55 of the Indian Stamp Act, 1899 read with rules 19 to 21 framed there under.

Powers to cancel the e-Stamp certificate and to refund its amount

32. (1) The District Registrar shall have the power to cancel the e-Stamp certificate, after verification and to endorse the fact of cancellation on the e-Stamp certificate with his signature and seal and to refund the amount as required in the said Act and cancel such e-Stamp certificate.
- (2) The District Registrar shall maintain a record of such cancelled e-Stamp certificate in his office and send the details of the same to the Revenue (Registration) and Disaster Management Department, in the first week of every month.
- (3) The refund, if any, under sub-rule (1) above shall be made by the District Registrar only by means of treasury cheque drawn in favour of the person who has paid the stamp duty.

CHAPTER -VII**INSPECTIONS, AUDIT AND APPRAISAL OF THE
PERFORMANCE OF THE SYSTEM****Powers to
inspect**

33. (1) The Superintendent of Stamps, or any officer of the Department authorized in this behalf and any private or public sector technical-cum-audit expert or agency duly authorized by the Government in this behalf may inspect all or any of the branches or offices of the Central Record Keeping Agency and Authorized Collection Centre located within its jurisdiction as in the "Schedule of Inspections" placed in Form- 6.
- (2) The Government may, at any time, suo muto or on receipt of a complaint, directs any official of the Department to inspect any branch or office of the Central Record Keeping Agency or Authorized Collection Centre and to submit report, besides the regular inspections mentioned in sub-rule (1).
- (3) The Accountant General, Assam may also conduct annual or special audit of the receipts and remittances made by the Central Record keeping Agency.

**Schedule of
inspections and
audit**

34. All or any of the branches or offices of the Central Record Keeping Agency and the Authorized Collection Centres, in the State, may be inspected and audited, as far as possible, according to the Schedule of Inspections referred to in rule 33.

**Central Record
Keeping
Agency or
Authorized
Collection
Centre bound
to provide
information**

35. During inspection, the Inspecting officer or the expert or agency may require the Officer In-Charge of the branch or office of the Central Record Keeping Agency or the Authorized Collection Centre to provide any information on soft or hard copy of any electronic or digital record with regard to the collection and remittance of stamp duty relating to any period and the concerned Central Record Keeping Agency or Authorized Collection Centre, as the case may be , shall be bound to provide such information.

**Inspection
Report**

36. The Inspecting officer shall within one week and the technical-cum- audit expert or agency shall, within two weeks from the date of inspection, submit his or its inspection report to the Appointing Authority or Government.

**Government or
Appointing
Authority to
take
appropriate
action**

37. The Government or the Appointing Authority may, on receipt of such inspection report, take appropriate action including imposition of penalty in accordance with Chapter VII of the Act or termination of appointment of Central Record Keeping Agency or the Authorized Collection Centre if circumstances so warranted, after giving it a reasonable opportunity of being heard.

CHAPTER VIII

PENALTY

**Penalty for
delay in
remittance to
State
Government
account**

38. (1) In case the Central Record Keeping Agency fails to remit the amount of stamp duty collected within the period as stipulated in rule 19, it shall be liable, as per the terms of the Agreement in Form 1 executed between the Government and Central Record Keeping Agency, to pay, along with the collected amount of stamp duty, an interest calculated at the rate of eight per centum per annum on the amount of stamp duty so collected, for the period of delay in 1 days(s) and any part of a day will be treated as one day for the purpose of such calculation.

(2) The Chief Controlling Authority may relax or remit whole or part of the penalty as provided in sub-rule (1) above, in unavoidable circumstances or any cause arising beyond the reasonable control, including acts of God, acts of civil or military authority, fires, epidemics, wars, terrorist acts, riots, earthquakes, storms, typhoons, floods. In the event of any such delay, the time for the central Record Keeping Agency to perform their part shall be extended for a period equal to the time lost by reason of the delay.

**Resolution of
disputes and
place for
resolving
disputes**

39. In case of any dispute on any issue, the decision of the Appointing Authority shall be final and binding and the place for resolving such disputes shall be at the place where the office of the Appointing Authority situates and functions.

CHAPTER IX**PUBLIC GRIEVANCE AND REDRESSAL SYSTEM**

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| Grievance Redressal Officers | 40. (1) The Appointing Authority may designate District Registrar, or any other officers of the Department not below the rank of District Registrar, to inquire into the complaints received against the misconduct or irregularities of the central Record Keeping Agency or its Authorized Collection Centres or any other official related with the implementation of the e-stamping system.

(2) These Grievance Redressal officers may be allocated specified districts or places by the Appointing Authority for entertaining the complaints. |
| Complaints to Grievance Redressal officer | 41. Any person who has any grievance against the services of the central Records keeping Agency or any of its Authorised Collection Centres or any other official related with the implementation of these rules, may make a complaint to the concerned Grievance Redressal Officer. |
| Opportunity of being heard | 42. The Grievance Redressal Officer shall conduct a fair enquiry with regard to such complaints, by giving a reasonable opportunity of being heard to the parties concerned and redress the grievance suitably and submit the enquiry report to the Appointing Authority. |
| Appointing Authority or Government to take action on enquiry reports | 43. On the basis of the enquiry report, the Appointing Authority or Government may take appropriate action under these rules against the Central Records Keeping Agency or Authorized Collection Centres or may make suitable recommendation to the employer of the concerned official for taking appropriate action. |

CHAPTER X**MANAGEMENT INFORMATION SYSTEM (MIS) OR
DECISION SUPPORT SYSTEM (DSS)****Central
Records
Keeping
Agency to
furnish reports
to the
department**

44. The Central Records Keeping Agency shall have to furnish the following information reports to the Government or to any other officers specified in this behalf namely:-
- (i) tracking of all computer system-based actions performed by users of branches or offices of the Central Record Keeping Agency and the Authorized Collection Centres pertaining to any specified day or period;
 - (ii) total collection report of all branches or offices of the Central Records Keeping Agency and the Authorized Collection Centres pertaining to any specified day or period;
 - (iii) reports of additional stamp duty certificates issued in respect of all the branches or offices of the Central Record Keeping Agency and authorized collection Centres pertaining to any specified day or period;
 - (iv) report of disabled (locked) e-Stamp certificates relating to all the registration offices of the state or such places of district of the State where this e-Stamp system is in force, pertaining to any specified day or period;
 - (v) the details of the remittances made by the Central records keeping Agency into the Government Account in the notified Head of Account, which are required to be reported daily, weekly, fortnightly and monthly or for any required period, individual centre wise and State wise;
 - (vi) report of cancelled e-Stamp certificates relating to any period of all the districts;
 - (vii) any other report or information as may be required by the Appointing Authority or the Government, from time to time.

**Issue of
guidelines**

45. The Government shall issue necessary guidelines or executive instructions, from, time to time, not inconsistent with these rules, for the proper implementation of the e-Stamping system.

Form-1

[See rule 6 and 8(4)]

AGREEMENT

THIS AGREEMENT is entered on this the ____ day of ____ 20 ____.

BETWEEN

The Governor of Assam represented by to the Government of Assam, Revenue (Registration) and Disaster Management Department, having his office at(hereinafter referred to as “the State Government” of Assam or as “the Government” or “the Appointing Authority”, which expression shall include his successors in office), of the one part;

AND

(Name of the Company or firm appointed as CRA),
a company registered under the Companies Act. Having its registered office at
and branch office atthrough(hereinafter called “CRA”, which
expression shall include its successors and assigns, representatives) of the other part.

“The State Government” or “The Government” or “The Appointing Authority”
and “CRA” are together referred to as “the Parties” and either of them as “the Party”.

WHEREAS, after due bidding process (Name of the Company.....) was selected to act as Central Record Keeping Agency (CRA) for the Computerized Stamp Duty Administration System (C-SDAS) and to devise a mechanism of electronic method of collection of stamp duty in a letter F. No. 16 / 1 / 20040 - CY, Dated 28th December 2005 of the Government of India ;

AND WHEREAS the Government of India Ministry of Finance, thereby authorized the CRA to undertake various services in States against a payment of 0.65% (as commission/discount) of the value of stamp duty collected through e-stamping mechanism;

AND WHEREAS pursuant to the said notification, (Name of the Company appointed as CRA.....) has approached the State Government for implementing the e-stamping mechanism in the State;

AND WHEREAS the State Government has approved and authorized (name of the CRA Company appointed as CRA) to be their CRA vide Government of Assam intimation No.....dated for the proposed C-SDAS in the State on the terms and conditions specified in this Agreement;

AND WHEREAS (Name of the CRA Company.....) will develop a system for the payment of Stamp duty by the client / ultimate user, with prior approval of the State Government, through approved intermediaries hereinafter called Authorized Collection Centres (ACCs).

AND WHEREAS the provisions of the Assam Stamp (Payment of duty by means of e-stamping) Rules, 2023 (hereinafter referred to as the “said Rules”) shall be applicable to the activities, responsibilities and other functions required to be performed under the said Rules and shall form part of the Agreement and shall be binding upon the parties.

AND WHEREAS the State Government and has come into the present arrangement of providing e-Stamping facility in entire Assam, on the terms and conditions appearing hereinafter.

NOW IT IS HEREBY AGREED BY AND BETWEEN THE PARTIES AS FOLLOWS:

1. Appointment of (Name of the Company) as CRA:

- 1.1 The State Government, hereby appoints (Name of the Company.....) as its exclusive authorized CRA to undertake the following activities, namely:-
- (i) Creating need based infrastructure, hardware and software and connectivity for facilitating its operations on the e- stamping project, in the State of Assam;
 - (ii) To facilitate selection of Authorized Collection Centers for the e-stamping and collection of the Stamp duty;
 - (iii) To act as a co-ordinator between the office of the State Government, Inspector General of Registration/Superintendent of Stamps, Offices of the Sub-Registrar and District Registrars and Approved intermediaries;
 - (iv) Collection of stamp duty and generation of e-stamp certificates through the computer system;
 - (v) Effecting remittances of the collected amount of the stamp duty to the Government account and reconciliation of accounts.
 - (vi) To issue e-Stamp on color stationery/stationery/ plain paper as approved by the State Government.
- 1.2 The parties may by mutual consent modify or withdraw any of the terms of appointment or effect any changes therein depending upon the public policy of the State and the exigencies of business.

2. TERRITORY:

The territory covered under this Agreement will be the entire State of Assam.

3. APPOINTMENT OF APPROVED INTERMEDIARIES/ AUTHORIZED COLLECTION CENTRES (ACCs) AND/ OR OTHER MARKETING AGENTS:

- 3.1 ACC is an organization or entity that is approved and authorized by CRA and the State Government, based on certain eligibility criteria, to operate e-stamping centres.

- 3.2 (Name of the Company appointed as CRA.....) shall appoint Authorized Collection Centers on such terms as decided by (Name of the Company appointed as CRA) with prior approval of the State Government.
- 3.3 Amongst the Approved Intermediaries, the ACCs could preferably be a Financial Institutions, Insurance Companies (Nationalized or Private), Banks (Nationalized, Scheduled, Co-operative & Foreign Banks), Post Offices, Bar Council of the State, Registered Law Firms, Regional Council for Chartered Accountants, Cost Accountants, Stamp Vendors, any undertaking controlled by Central or State Government or any such agencies as approved by the State Government for the purpose of collection of Stamp Duty.
- 3.4 All the offices or branches of (Name of the Company appointed as CRA.....) in the State on need base will also do the collection of stamp duty for which no separate approval will be necessary from the State Government. List of such centers will be given to State Government from time to time.
- 3.5 All ACCs which are in operation as on date of this agreement will continue to do the collection of Stamp Duty as per the existing terms. List of all such ACC centers will be given to Government from time to time.
- 3.6 All such Approved Intermediaries shall be equipped with the required computerization, laser printers, Internet connectivity and other regular infrastructure to implement the e- Stamping system. The cost of providing such equipment will be borne by the concerned Approved Intermediaries.
- 3.7 All such Approved Intermediaries will access the main server through Internet by using an User ID and a confidential password. This User ID and Password will be allotted by (Name of the Company appointed as CRA). This password shall be kept confidential and the concerned Approved Intermediaries will be required to change it immediately after its allotment to maintain the confidentiality.
- 3.8 Approved Intermediaries will enter the requisite information and details in the system and download a Stamp Certificate with the Unique Identification Number (UIN) which will be attached to the document. The details of the stamp certificate will be available on the e- Stamping Server (e-SS).
- 3.9 (Name of the Company appointed as CRA) shall also allow online access to the end- users for capturing the transaction details and downloading the payment receipt for the transaction carried out by such individual / end – user. Such an access shall be granted only after generation of unique login ID and Password on such terms and conditions as decided by (Name of the Company appointed as CRA) for the online access and download of e-stamp certificate and self printing of e-stamp certificate for denomination up to Rs.500/- of stamp duty amount or any such amount with prior approval from Government. However, the e-Stamp Certificate above Rs 500/- will have to be obtained by the individual / end – user at any of the (Name of the Company appointed as CRA) branch in the State.
- 3.10 (Name of the Company appointed as CRA) shall recover payment gateway

charges and applicable taxes from the individuals / end – users for the transactions carried out by such entities by accessing e-Stamp fee mechanism online with approval from Government.

- 3.11 In providing the services under this Agreement, the State Government in consultation with (Name of the Company appointed as CRA) may make rules or issue guidelines regarding the appointment & other terms and conditions for the Approved Intermediaries.

4. Commission:

- 4.1 For the above services to be provided by (Name of the Company appointed as CRA.....), the (Name of the Company appointed as CRA.....) shall be entitled from the State Government a commission of 0.65% of the Stamp duty collected through e-stamping mechanism.
- 4.2 (Name of the Company appointed as CRA.....) will deduct this commission towards their fees from the stamp duty collection prior to remitting the balance into the Government account.
- 4.3 The commission so deducted shall be exclusive of the compulsory taxes or duties payable by the CRA to the Central/State Government.
- 4.4 (Name of the Company appointed as CRA.....) /Approved Intermediaries may collect from the user of the system such charges/Fees as may be approved jointly by State Government and (Name of the Company appointed as CRA) for the Stationery used for aforesaid purpose of e-Stamping.

5. Mode of remittance to State Government:

The proposed e-stamping system will allow both collection and transfer of stamp duty paid.

- (a) (Name of the Company appointed as CRA.....) shall be responsible for payment to the State Government, of the amount which is collected towards the download of stamps through the Authorized Collection Centres.
- (b) Such payment shall be made to the notified account of the State Government as per rule 19 of the Assam Stamp (Payment of Duty by means of e-Stamping Rules 2023 (herein after called the said Rules) which are for the time being in force together with all its amendments made from time to time. The CRA undertakes that, in case, it fails to remit the amount of stamp duty collected within the period as stipulated in the same Rules, the CRA shall be liable to pay, along with the collected amount of stamp duty, an interest calculated at the rate of eight per centum per annum on the amount of Stamp duty so collected for the period of delay in day(s) and for the said purpose any part of a day will be treated as one day as per rule 38 of the said Rules.
- (c) The cut off time for the stamp duty collected shall be till 12.00 midnight of the transaction date.

6. Proposed System:

- 6.1 Detailed structure of the proposed system, including salient features, schematic view of connectivity envisaged, systems and procedures to be followed by end users and format for proof of payment or certificate to be issued to the

client/ultimate users is given in the “Service Level Agreement(SLA)” which is attached as **Annexure ‘A’** to this Agreement.

- 6.2 The Flow chart of the e-stamp system showing the steps starting with visit of client/ultimate users to the CRA or ACCs to the generation and locking of e-Stamp certificate is attached as **Annexure ‘B’** to this Agreement.
- 6.3 The CRA shall design and develop such software that the following minimum details are shown on the e-stamp Certificate, namely:-
- (a) Distinguished serial number/UIN (Unique Identification Number) of the e-stamp certificate so that it is not repeated on any other e-stamp certificate during the lifetime of the e-stamping system;
 - (b) Date and time of issue of the e-stamp certificate;
 - (c) Amount of stamp duty paid through the e-stamp certificate, in figures and words;
 - (d) Name and address of the purchaser/authorized person of the e-stamp certificate;
 - (e) Name of the parties to the instrument;
 - (f) Brief description of the instrument on which the stamp duty is intended to be paid;
 - (g) Brief description of the property which is the subject matter of the instrument;
 - (h) Code and location of the e-stamp certificate issuing branch of the Central Record Keeping Agency or Authorized Collection Centre;
 - (i) Any other distinguishing mark of the e-stamp certificate e.g. bar code/security code;
 - (j) Space for signature and seal of the e-stamp certificate issuing officer/authorized signatory of the Central Record Keeping Agency or Authorized Collection Centre;
 - (k) Availability of the facility to the Registering Officer/District Registrar to disable /lock the e-stamp certificate, to prevent the repeated use of any e-stamp certificate;
 - (l) Facility to cancel the spoiled/ unused or not required for use e-stamp certificate. (m) Providing passwords and codes to the designated / authorized officials of the Department to search and view any e-stamp certificate and to access Management Information System and Decision Support System Reports;
 - (m) Availability of details of the issued e-stamp certificate on the e-stamping Server maintained by the Central Record Keeping Agency;
 - (n) Availability of different transaction details and reports relating to e-stamping as in rule 44 of the said Rules, on the website of the Central

Record Keeping Agency which will be accessible to the officers designated /authorized by the appointing authority.

7. Compatibility with the Registration System:

- 7.1 The Office of State Government, Offices of the Sub-Registrar and District Registrar and Inspector General of Registration / Superintendent of Stamps and such other offices as the State Government may authorize in this behalf, will have access to the Central Server through internet connectivity.
- 7.2 The authorized officers (as mentioned in 7.1) of the State will have access to the e-SS through internet issuing user Id and password issued by (Name of the Company appointed as CRA.....). After logging in, such authorized officers will be able to view the e-Stamp Certificates issued by CRA both for unregistered and registered instruments by accessing the e-SS.
- 7.3 The offices of the Sub-Registrar, District Registrar or such other offices authorized in this behalf, prior registration of documents, shall ensure that the prescribed amount of stamp duty on the documents has been paid for the transaction. After verification, the Registering officer by logging into the e-SS through user Id and password shall disable (lock) the e-Stamp Certificate on the documents presented and admitted for registration as per provision of the rule 24 read with Rule 29 and 30 of the said Rules.
- 7.4 (Name of the Company appointed as CRA.....) shall integrate the e-Stamping application with the State Government's Panjeeyan System through Web Services. The integration is intended to smoothen locking and verification of e- Stamps through Panjeeyan system.

8. SAFEGUARDS:

Keeping in mind the objective of e-stamping mechanism, viz. prevention of paper and process related practices for eliminating frauds and for setting up of a secured or reliable collection mechanism through electronic media, the following security features shall be provided by Stock Holding:-

- (i) The 2D Barcode technology;
- (ii) Optical Watermarking;
- (iii) Micro print technology.

9. HARDWARE REQUIREMENTS:

The use of e-SS will warrant the use of required configuration of computer system with requisite operating system and laser printers specified by (Name of the Company appointed as CRA.....) with proper internet connectivity by the user. The configuration of the computer systems, internet connectivity, laser printers, barcode readers or any other hardware infrastructure should meet the specifications of (Name of the Company appointed as CRA....) and which may be subject to change without any advance intimation.

10. GENERAL OBLIGATIONS:

- 10.1 All payment for stamp duties made and received from all ACCs shall be recorded on a day to day basis by (Name of the Company appointed as CRA...) and in turn reported to the State Government in the following and such other form as may be determined by mutual consultation between the State Government and the CRA (Name of the Company appointed as CRA.....).
- (i) Audit reports-tracking of all system based actions performed by users of branches/offices of the CRA and the ACCs pertaining to any specified day or period.
 - (ii) Payment reports: Total collection of stamp duty report of every branch/office of the CRA and the ACC pertaining to any specified day or period.
 - (iii) Additional/Deficit stamp duty certificate reports: Additional/Deficit stamp duty certificate reports for all or any of the branches/Offices of the CRA and ACCs pertaining to any specified dayperiod.
 - (iv) Disabled e-stamp Certificate report-relating to all or any of the Offices of Sub-Registrar / DistrictRegistrar of such Districts, where this system is in force, pertaining to any specified day or period.
 - (v) Remittance reports-Daily, weekly, fortnightly and monthly or required periodical details of the remittances made by the CRA into the Government account as per Rule 24 of the said rules.
- 10.2 The State Government will be able to re-access the data through Internet by using user idand password.
- 10.3 (Name of the Company appointed as CRA) shall enable State Government to extract the MIS and DSS reports as provided in para 10.1 above from the data captured on the e-ss via internet.
- 10.4 The requirement of the MIS may be further crystallized and mutually agreed. However, incase if the State Government desires any information where (Name of the Company appointed as CRA.....) has to incur additional expenses, State Government will take steps to compensate (Name of the Company appointed as CRA) to the extent of its additional expenses that (Name of the Company appointed as CRA.....) may incur. The State Government will provide any change to the master lists to (Name of the Company appointed as CRA.....) for updating the information in e-stamping system from time to time.
- 10.5 It will be the responsibility of the office of the Sub-Registrar / District Registrar and such other officers as the State Government shall decide to check about the authenticity of the e-Stamp certificate and adequacy of the stamp duty paid.

11. TRAINING OF THE PERSONNEL AT THE REGISTRAR'S OFFICES AND OF THE STATE GOVERNMENT:

- 11.1 (Name of the Company appointed as CRA.....) shall provide suitable and adequate training, to such of the Government personnel as the Government may nominate, on a train-the-trainer mode, on the operation and use of the system.
- 11.2 (Name of the Company appointed as CRA.....) shall provide one trainer to conduct the training over a maximum period of one (1) day and up to eight (8) hours at the premises of the Government. For the avoidance of doubt, the Government shall be responsible for arranging and providing all the necessary formalities, equipments and premises required for conducting the training including travel, accommodation, local transportation etc., if required, in case the trainer has to visit from place outside the State of Assam.
- 11.3 Such training sessions by (Name of the Company appointed as CRA....) in the State of Assam should be up to a maximum of 12 sessions in a year. In case the Government desires any further training sessions the same will be charged to the Government as per mutually agreed terms.
- 11.4 (Name of the Company appointed as CRA.....) may assume that the trainees have the required skills and knowledge pre-requisites to follow the training on the Application. (Name of the Company appointed as CRA.....) may provide additional training workshops at additional charges as may be mutually agreed.
- 11.5 At periodic intervals to be mutually decided by (Name of the Company appointed as CRA.....) and the Government, (Name of the Company appointed as CRA.....) shall provide additional training on any up-gradation, modification to the system as per the terms mentioned earlier.
- 11.6 (Name of the Company appointed as CRA...) may also provide refresher courses to the various participants at the request of the State Government as per the terms mentioned earlier.
- 11.7 Any training given to the Approved Intermediary or end user shall be charged separately to the Approved Intermediary by (Name of the Company appointed as CRA.....).

12. TERM:

- 12.1 This Agreement shall be initially for a period of 5 years from the effective date referred below and thereafter it shall be renewed in mutual consultation between the parties. The State Government will be at liberty to take over the operation of the e-Stamping system after the initial period of 5 years if they so choose and / or may retain the services of (Name of the Company appointed as CRA.....) for a further period based on mutual agreement.

- 12.2 On the takeover of the operation of e-Stamping by the State Government, (Name of the Company appointed as CRA.....) will be required to transfer only the data available to the Government. It will, however, not provide any projections, statistical analysis or anything whatsoever in this regard.
- 12.3 (Name of the Company appointed as CRA.....) shall not provide any Hardware, Software or any other technical details with respect to the e-Stamping project undertaken by it. However, in case the State Government desires, that Stock Holding should provide hardware, software or any other technical details, it will be as per charges / service fees to be decided on mutually agreed terms.

13. EFFECTIVE DATE:

This agreement shall be effective from ____ of ____ 20 ____.

14. EXCLUSIVITY:

The appointment of (Name of the Company appointed as CRA.....) as the CRA for the State shall be exclusive and State Government will not appoint any other CRA for e-Stamping during the period of this agreement.

15. FIRST RIGHT OF REFUSAL:

In the event of the State Government decides/ avails the services / facilities of e-Stamping, after the five year tenure , for part or whole of the State from any other domestic or international agency, (Name of the Company appointed as CRA.....) shall have the first right of refusal in respect of offering e-Stamping and related services to the State.

16. THE GOVERNMENT'S RESPONSIBILITY:

The Government shall be responsible for providing on timely basis all information, decision making and approvals under its control and resources required at offices of Sub- Registrar which may be reasonably required from time to time for the performance of this agreement. The Government acknowledges that any delay by the Government to provide such information, decision-making and approvals may result in delays in implementing the agreement.

17. FORCE MAJEURE:

- 17.1 Neither party shall be liable or responsible for failure or delay in the observance or performance of its obligation, hereunder, if it is prevented from discharging its obligations due to any cause arising out of or related to circumstances which shall include but not be limited to-
- (i) Acts of God, Lightning strikes, floods, storms, explosions, fires and any natural disaster;

- (ii) Acts of war, acts of public enemies, terrorism, riots, labour strikes, lock-outs or other industrial action, civil commotion, malicious damage, break down of systems, sabotage or the like;
 - (iii) Actions on the part of a Government or other authority which interfere with a Party's ability to meet its obligations under this Agreement including embargoes, prohibitions or similar actions;
 - (iv) (Name of the Company appointed as CRA.....) shall take all possible measures to prevent hacking. However in the unfortunate event of hacking taking place, (Name of the Company appointed as CRA.....) shall be responsible for payment of actual revenue loss by way of Stamp duty paid towards any documents arising out of hacking;
 - (v) Any order from a competent court either temporarily or permanently preventing either Party from performing its obligations/discharging its responsibilities;
 - (vi) Any other circumstances beyond the Control of (Name of the Company appointed as CRA.....) and which, in the absence of this clause, will operate to frustrate this Agreement.
- 17.2 If by reason of force majeure either party is delayed or prevented from complying with its obligation under this agreement the delayed party shall immediately give notice to the other party with an estimated date by which the contingency will be removed.
- 17.3 To the extent that the delayed party is or has been delayed or prevented by force majeure from complying with its obligations under this Agreement, the other party shall suspend the performance of its obligations until the contingency is removed.
- 17.4 If the contingency cannot be removed permanently or if a contingency results in delay extending beyond 3 months this Agreement upon notice by either party shall be terminated and the parties shall be relieved of their future contractual obligations, except to the rights to which they may be entitled to a settlement and final accounting.

18. TERMINATION:

- 18.1 The appointment of the Central Record Keeping Agency shall be terminated by the Appointing Authority before the stipulated period, on the ground(s) of any breach of any of the obligations or terms of agreement or provisions of these rules or the Act or financial irregularity or for any other sufficient reason, as the case may be.
- 18.2 State Government shall be able to terminate the agreement by giving three months notice to the other specifying the breach committed by the other party. If such breach is not rectified within the said period of three months, this agreement will come to an end. However, this termination will not affect the obligations of the (Name of the Company appointed as CRA) up to the date of effective termination.

- 18.3 On termination, the Central Record Keeping Agency shall transfer all the data generated during the period of appointment to the Government. After termination of the appointment of the Central Record Keeping Agency, it shall not use or cause to be used the data generate during the period of appointment for its business or any other purpose whatsoever.

19. ARBITRATION:

- 19.1 All disputes and differences between the parties under this agreement shall as far as possible, be settled amicably and failing that all such disputes shall be referred to arbitration under the provisions of the Indian Arbitration and Conciliation Act, 1996.
- 19.2 The venue of arbitration shall be Guwahati and the language of arbitration shall be English.

IN WITNESS WHEREOF the Parties have executed this Agreement on the day and year first herein above written.

SIGNED, SEALED AND DELIVERED]

by the Governor of the State of Assam

through _____]

_____ to the Government of Assam]

Revenue (Registration) & Disaster Management
Dept.

Both in the presence of :]

(i)]

(ii)]

SIGNED, SEALED AND DELIVERED]

by the within named (Name of the Company]

appointed as CRA) by]

_____]

(Name of the Company appointed as CRA)

its authorised official.]

Both in the presence of :]

(i)]

(ii)]

ANNEXURE- A**(See clause 6.1 of the Agreement at Form-1)****SERVICE LEVEL AGREEMENT****THIS AGREEMENT** is made on this day _____ of _____ 20 _____

Between

The State Government of Assam, Represented by _____ of Revenue (Registration) & Disaster Management Department, for and on behalf of The Government of Assam (hereinafter referred to as the 'Government') of the One Part;

And

CRA (Central Record Keeping Agency) , a Company incorporated under the Companies Act, 1956, with its registered office at.....represented by.....(herein referred to as Central Record Keeping Agency(CRA)/ SP (Service Provider)), of the Other Part.

WHEREAS the State Government of Assam is desirous of implementing the Computerized Stamp Duty Administration (C-SDA) System for the Revenue (Registration) and Disaster Management Department of the State Government of Assam.

AND WHEREAS the C-SDA System in particular shall allow issuance of Stamp certificates electronically.

AND WHEREAS CRA/SP (Service provider) agreed to develop and implement the C-SDA System for the State Government of Assam and also to act as the Central Record Keeping Agency (CRA) for the C-SDA System as implemented in the State of Assam.

AND WHEREAS the parties have signed an Agreement dated.....for the purpose of rendering the services of e-Stamping and one of the conditions of the said agreement is that a Service Level Agreement will be executed between the parties.

NOW IT IS HEREBY AGREED BY AND BETWEEN THE PARTIES as follows:-**1. Duration of the Agreement:**

This agreement shall be a part of the main agreement dated between the parties.

2. Services to be provided by CRA/SP:

The State Government of Assam hereby appoints (Name of the company appointed as CRA/SP.....) and (Name of the company appointed as CRA/SP.....) accept the appointment subject to the terms of this Agreement and the agreement dated to provide the following services, namely:-

- i) Operation of the C-SDA System;
- ii) Customization of the C-SDA system, and
- iii) CRA Services.

3. Operational Modalities:

3.1 The format of the proof of payment will be in form of a Stamp Certificate, which is given as Form-4 (e-Stamp Certificate).

INDIA NON JUDICIAL	
Government of Test State	
e-Stamp	
Certificate No.	: IN-TS00332827476991L
Certificate Issued Date	: 11-Oct-2013 02:08 PM
Account Reference	: SHCIL (FI) testing/ TEST DELHI/ MH-HG
Unique Doc. Reference	: SUBIN-TSTESTING00500861549253L
Purchased by	: ABCD
Description of Document	: Article 13 Award- For Testing
Description	: TESTING
Consideration Price (Rs.)	: 1,00,000 (One Lakh only)
First Party	: ABCDE
Second Party	: QWERTY
Stamp Duty Paid By	: QWERTY
Stamp Duty Amount(Rs.)	: 5,001 (Five Thousand And One only)

Please write or type below this line.....

YL 0000125002

Statutory Alert:

1. The authenticity of this Stamp Certificate should be verified at "www.shrotdamp.com". Any discrepancy in the data is on the Certificate and its availability on the website reflects in error.

2. The duty of checking the legitimacy is on the users of the certificate.

3. In case of any discrepancy please inform the Competent Authority.

Form-4

3.2 The Offices of the Inspector General of Registration and Superintendent of Stamps, Sub-Registrar's and District Registrar's shall have an access to the Central Server of (Name of the company appointed as CRA/SP.....) through Internet. Such Internet connectivity shall be set up by the said Offices.

3.3 The Approved Intermediary shall access (Name of the company appointed as CRA/SP.....) servers through Internet by using a User ID and confidential password. The requisite details of the information in the system shall be entered and the Stamp Certificate shall be downloaded with a Unique Identification Number (hereinafter referred to as UIN) on a pre-printed colour stationery.

3.4 The Sub-Registrar/District Registrar will have access to (Name of the company appointed as CRA/SP.....) site through Internet using User ID & password that will be provided by CRA\SP/CRA/SP. Upon entering the UIN the Sub-Registrar/District Registrar will be able to view the details of the e-Stamp Certificates on instruments brought for registration.

3.5 It will be the responsibility of the Sub-Registrar to ensure that the Stamp duty has been appropriately paid prior to the registration. The Sub-Registrar will lock the duty after verification of the instruments brought for registration. Such locking will ensure that the payment of Stamp duty for the transaction is not abused.

3.6 All the approved intermediaries desirous of remitting the Stamp duty for their Clients will access the main server through Internet. The Sub-Registrar who is responsible for Registration of instruments, the Inspector General of Registration and Superintendent of Stamps, Assam who is responsible for the collection of the stamp duty, and the Revenue & Disaster Management Department of the State Government will also have link to the main server through Internet.

3.7 In case if the client is using the system on his/her own, the details will be entered in the format available on the website. Alternatively, the Client may approach any Approved Intermediary, which in turn will enter the requisite information in the system. The system will generate a UIN along with the transaction details, which will be printed as a Stamped Certificate on pre-printed colour stationery.

3.8 The Approved Intermediary will be registered with (Name of the company appointed as CRA/SP.....)/CRA/SP and the procedure for such registration shall vary depending upon the same being an ACC/Financial Institutions, Insurance Companies, Banks and Post Offices, Bar Council of the State, Registered Law Firms, Regional Council for Chartered Accountants, Stamp Vendors as approved by the Government, any undertaking controlled by

Central or State Government and any other agencies as approved by the Government.

4. Authorized Collection Centers (ACC) (also known as Approved Intermediaries):

4.1 The following may be appointed as ACCs:-

- (i) Financial Institutions, Insurance Companies, Banks and Post Office;
- (ii) Advocate Associations;
- (iii) Registered Law Firms;
- (iv) Regional Council for Chartered Accountants, Cost Accountants, Company Secretaries;
- (v) Chartered Accountants, Practicing Company Secretaries, Cost Accountants
CRA\SP Offices;
- (vi) Stamp Vendors as approved by the State Government;
- (vii) Any undertaking controlled by Central or State Government;
- (viii) Any other agencies as approved by the State Government.

4.2 The aforementioned ACCs shall by and large take care of commercial and property transactions of people living in cities, towns and villages having Internet facility.

4.3 Besides, the computer savvy public might like to purchase small value flat rate stamp papers for executing agreements. To facilitate the purchase of such small value occasionally needed stamp papers, the general public will download stamp certificates by the use of internet facility. As the mobile phones are becoming increasingly popular and sophisticated providing internet access, it is proposed to permit the general public to use mobile phones for this purpose in a phased manner.

4.4 Thus, the aforementioned outlets shall be able to serve the entire community using Stamp papers.

5. Registration of Approved Intermediaries and its operation:

5.1 All the entities as mentioned in clause 4.1 intending to become an ACC will be required to submit a request in a stipulated application form and Agreement along with the proof of identity and proof of address for 'Service Administrator/s' (person responsible for entering data on eSS and stipulated application fee. A format of the application form to be submitted can be downloaded from the Internet site. The duly filled in application form and Agreement along with the fee for registration and deposit as determined by (Name of the company appointed as CRA/SP.....) along with advance amount (imprest amount) towards the download of stamps based on the business expected, should be submitted to (Name of the company appointed as CRA/SP.....). The firms will have an option of adding up further amounts towards imprest depending upon the usage every day or alternatively give a power of attorney to

(Name of the company appointed as CRA/SP.....) to add up the further amount by giving necessary instructions to their Banker. At no point of time, the ACCs shall be allowed to print Stamp certificates in excess of the amount available in their credit in the books of (Name of the company appointed as CRA/SP.....).

(Name of the company appointed as CRA/SP.....) shall collect such amount including deposits from the ACC for the use of its System.

5.2 The Authorised Collection Centres shall charge a user fee/ stationery fee, etc from the purchaser of e-Stamp Certificate as per following slab:-

Amount of Stamp Duty in Rupees	User Fee/Stationery
Fee Upto Rs 1000/-	Rs 10/-
Above Rs 1000/-	Rs 20/-

5.3 The Approved Intermediary must provide to (Name of the company appointed as CRA/SP.....) all information that may be desired by (Name of the company appointed as CRA/SP.....) from time to time including but not limited to information on every client being granted access to and use of the services.

5.4 It will be the responsibility of the Government to inform the public by way of a notification from time to time the appointment of the Approved Intermediaries.

5.5 Upon completion of the above CRA/SP will issue password and User IDs for use of its services. The proper use of the password will be the sole responsibility of the user and any loss caused to the Government will be at the cost of ACC/CRA/SP where the loss wherever applicable is caused by the (Name of the company appointed as CRA/SP)/ACC.

5.6 CRA/SP reserves the right in consultation with Government to accept or reject any application of the Approved Intermediary as its sole discretion.

5.7 All Approved Intermediaries will be periodically audited jointly/Separately by the Government and CRA/SP.

5.8 In the case of the termination of the appointment of Approved Intermediary either party may give a notice of one month of its intention to terminate the arrangement.

6. Operation by General Public:

In the case of general public i.e. the client who prefers to purchase small denomination of stamp papers through internet will be required to authorize the debit of the amount to the user of Stamp

duty through any debit card or internet banking or online payment transfer. Since the transactions are expected to be of small value, there will be a limit on Stamp duty amount and number of certificate generation per client per day as notified/mandated by Government from time to time. The general public interested in remitting the stamp duty on their own through internet will have to become authorized subscribers. This will involve registering themselves with CRA\SP through internet. Upon acceptance of the application, CRA\SP will forward through email a user identification number and password. The password will have to be changed immediately on the first usage to maintain confidentiality. The system will not permit the purchase of Stamp certificates on behalf of anybody except the registered person. This is to prevent the authorized subscriber from acting as un-authorized collection center.

7. Link to e-Stamp Server (eSS):

7.1 All approved Intermediaries will access the eSS through Internet only by using password and user identification number issued by CRA/ Service Provider. The access will differ depending upon the group to which the Approved Intermediary belonging to the category of ACC's (as mentioned in clause 4.1) will access the site through password and User ID issued by CRA\SP. These ACC's should access eSS site using the password and User ID provided by CRA\SP. Immediately upon accessing the site for the first time, the user should change the password to maintain confidentiality through a clerk supervisor system.

7.2 In the case of the category of general public they are expected to register themselves with CRA\SP via the internet and an email will be sent to their email address containing the user identification number and password on acceptance of the application by CRA\SP. The password should be changed immediately on receipt to ensure confidentiality. They can then access the site by online mode through internet using the user identification number and new password and fill in the data sought in the system. The system will automatically fill in the details of one party of the transaction (depending upon whether he is a buyer or seller or first party or second party) from the records of registration. The system will then direct the client to a secure payment gateway, where details of the online payment will have to be filled in. Upon receipt of authorization of payment through the payment gateway, the system will print the estamp certificate upto the permissible limit only as mandated by Government from time to time. The certificate displayed in the system can't be saved, but can only be printed. For other higher amount of stamp duty payment above the permitted limit through online mode, system will generate payment transaction receipt only. Using the successful payment transaction receipt the citizen will have to collect the stamp certificate printed on color stationery\or approved stationery from any of the CRA\SP branch in the state.

8. Sub-Registrars office link to e-Stamp server:

8.1 Since the property registration is done at the Sub-Registrars' Office, it is imperative that the Sub-Registrar should have an access to the system, to ensure that the Stamp duty to be paid for the transaction has indeed been paid and lock the duty paid. Such locking is necessary to ensure that the Stamp duty paid is not abused. The unique identification number issued by the eSS for the Stamp duty paid can be linked to the C-SDAS.

8.2 To facilitate the viewing and locking of duty paid pertaining to registered instruments CRASP has integrated the e-Stamping application with the State Government's Panjeeyan system through web services. This integration is intended to smoothen locking and verification of e-Stamps through Panjeeyan system. The Sub-Registrar's Office will access their Panjeeyan system using password and user ID. The Sub-Registrar can verify and lock the e-Stamp certificate.

9. Access by Counter Parties:

9.1 The purchasers or the beneficiaries may wish to ensure that the counter party has indeed paid the Stamp duty for the transaction and the e-Stamp certificate presented to them is genuine. There should be no question of validity of time for the e-Stamp Certificate. Nevertheless, counter parties can check the authenticity of the e-Stamp certificate by entering the following details from the e-Stamp Certificate:-

- i. State;
- ii. Unique Identification No. i.e. Certificate No.;
- iii. Stamp Duty Type i.e. Nature of Transaction (Article);
- iv. Certificate Issued Date.

9.2 Upon entering these details, the system will display the e-Stamp Certificate for viewing only. The counter party will be able to check the authenticity of the e-Stamp Certificate. Such enquiry module will provide information on the property transaction to the Sub-Registrar also after the Sub-Registrar has locked the Stamp duty paid.

9.3 The e-stamp certificate should indicate the Code No of ACC office in which the ACC is located.

10. Stamping of different types of Instruments:

10.1 The proposed system envisages e-Stamping the documents on real time basis via the internet. The transactions can be broadly divided into,-

- i. Instruments to be registered with the Sub-Registrar; and
- ii. Instruments which do not require registration.

10.2 e-Stamping includes two types of documents to be stamped.

- i. Instruments printed / typed but not stamped or unduly stamped;
- ii. Stamp Certificates required for drawing instruments.

10.3 The ACC's shall issue e-Stamp certificate on pre-printed colour stationery with an amount of duty as required by the client.

10.4 In case of instruments which require registration with the Sub-Registrar, generally these are prepared by Deed Writers licensed under the **Deed Writes Licensing Act, 1956 and Rules made thereunder**, law firms, Chartered Accountants firm, practicing company Secretaries etc or even Banks, Financial institutions or even insurance companies (i.e. approved intermediaries). The stamp duty can be paid by entering the transaction details in the system. The system will check the balance available in the account of the concerned Approved Intermediary and subject to the availability of requisite funds in the Account will authorize the transaction and issue a certificate of stamp duty immediately with a unique identification number.

10.5 The stamp duty payable on documents, which need to be registered, can be paid either through Approved Intermediaries or through CRA\SP offices acting as ACCs. Alternatively, the authorized subscriber can log on to the internet and fill in the details in the system (only for transactions involving himself/herself), where after the system will be routed through the payment gateway (subject to a maximum permissible limit per day as approved) of the subscriber. On receiving successful authorization of payment, the system will print the estampcertificate upto to permissible limit as mandated by Government from time to time.

11. MIS for Government:

The Inspector General of Registration and Superintendent of Stamps, in charge of Stamp duty and the Revenue Department of the Government will be able to get details of stamp duty collected in the State at any point of time. Besides the Inspector General of Registration will ensure the amount collected by CRA/SP towards the download of stamps is transferred to the State Governments Account after due reconciliation. For this purpose, it is necessary that the Inspector General of Registration and the Revenue Department should have a link to eSS. Both the departments will have access to site through Internet using the password and User ID. Since the Government is responsible for the duty collected across the State, its data requirement will be enormous and all encompassing. Government can download the data using their User ID. The Government will specify the requirement of any additional reports. The CRA/SP will provide any additional reports in future at mutually agreed charges.

12. General:

12.1 CRA/SP shall ensure that the following service levels are achieved in relation to the C- SDA System.

12.1.1 The C-SDA System shall be operational and accessible to clients during the following hours on the following days, excluding Sundays and public/Bank holidays, (hereinafter referred as the “Operational Hours”):-

DAY	TIME
Monday to Saturday	9:00 a.m. to 6:00 p.m.

If required the operational timings can be extended by the approved intermediary beyond the stipulated Hours.

12.1.2 The availability of each and every information service during the Operational Hours shall individually be not less than 90% of each calendar Month.

12.1.3 CRA\SP shall not be liable for any failure or reduction in the aforesaid performance level or any other consequences caused by or due to the failure or breakdown of any third party facilities including Internet access providers, telecommunication lines, switches and networks, other than third party facilities provided by any sub-contractors appointed by CRA\SP to perform any part of the services under this Agreement.

12.1.4 Before Approved Intermediary/ ACC first uses the C-SDA System, CRA\SP shall ensure that every such ACC enters into the ACC Agreement with CRA\SP agreeing not to commence action or otherwise enforce any rights against the Government in respect of any liability, in contract or tort or otherwise, for any acts, statements, errors or omissions made by the Government or its employees in good faith and in the ordinary course of duties of the employees of the Government, CRA\SP shall use reasonable endeavors to enforce the terms of such agreement against every user who enters into the same.

12.2 Maintenance of Servers:

CRA\SP shall shut down its Servers at least for about eight hours in a week on a holiday for the purpose of maintenance. During this time, the system will be down and there will be no access to e-Stamping facility. Further, CRA\SP will endeavor that the up time of the system will be up to 90% excluding the time for shut down of its servers for the maintenance.

12.3 CRA\SP shall provide service to investigate and correct defects in the C-SDA Software as reported by the Government, including temporary corrections and bypass of the defects until such time as standard corrections and/or updates of the Software are available. The timing for correction/bypassing depends on the severity of the error as set out below:

12.3.1 Severity 1: This is a defect or error, which results in the failure of a service as a whole.

Such defects and errors shall be rectified within two (2) working days of the problem being reported to CRA\SP/CRA/SP in writing.

12.3.2 Severity 2: This is a defect, which results in system functionality other than those which are covered under Severity 1, being impaired, and there are no existing alternatives for by-passing the problem. Such defects and errors shall be rectified within two (2) working days of the problem being reported to CRA/SP in writing.

12.3.3 Severity 3: All other errors and defects. Such defects and errors shall be rectified within seven (7) working days of the problem being reported to CRA\SP in writing.

12.3.4 The time frames for rectification or correction set out in Clauses above shall not apply where the defects or programming errors have arisen in third party programmes or applications used by CRA\SP to develop its application or used by CRA\SP with or in its applications.

12.4 Disaster Recovery:

CRA\SP shall take reasonably sufficient measures to ensure that it is able to carry on, with disruption of not more than a continuous time of 24 hours, providing C-SDA System under this agreement, even in the event of the occurrence of a disaster which affects, or would affect providing of services if measures had not been taken.

12.5 Limitation of Liability:

CRA\SP shall not under any circumstances be held responsible for any error, defect, default, delayed or non performance, loss of data, transmission failure or other problems in connection with its provision of C-SDA System for any claims, actions, losses, costs, expenses liabilities or adverse consequences arising there from due to any cause or reason not perpetrated by or attributable to CRA\SP or otherwise outside the control of CRA/SP.

12.6 Concurrent Users:

e-Stamping system will have persons logging for the download of stamps and also for logging queries relating to stamp duty and the ultimate printing of the stamps. Keeping in mind the various issues relating to e-Stamping and the number of persons that may log into the system throughout the day, CRA\SP shall endeavor to ensure that at a given point of time approx. 400 users could use its system. The use of system will include time for the persons logging to our system for queries with regard to e-Stamping and for the time for data entry by a user till the time of actual printing of the e-Stamp Certificate.

12.7 CRA\SP shall require a stabilization period of 6-8 months from the time of the system

running in full scale at each of the centers and during such time service standards will not be applicable. The peak times during the day will be identified and on the basis of experience, the concurrent users who would be using the system will be adjusted accordingly. CRA\SP does not guarantee the availability of the Internet.

12.8 If any extra services are required, wherein CRA\SP should be required to put in extra efforts, or the same is on the basis of any extra cost to CRA\SP, the same will be recovered from the ACC or the general public directly, with prior approval of the State Government.

12.9 This Service Level Agreement will be concurrent with the agreement datedexecuted between Government and CRA/SP.

12.10 All other terms and conditions as mentioned in the agreement dated between the Government and CRA\SP shall be concurrent with this agreement.

IN WITNESS WHEREOF the parties have hereunto set their hands on the day and year firstabove written.

Signed by _____ (Authorised
Signatory) For and on behalf of (Name of Company Appointed as
CRA).,

In the presence of:

1.
(Name of Company Appointed as CRA).,

2.
(Name of Company Appointed as CRA).,

Signed by
_____ (Name of Govt. Official)
_____ (Official Designation of Govt.
Official), (for and on behalf of The Government of Assam)

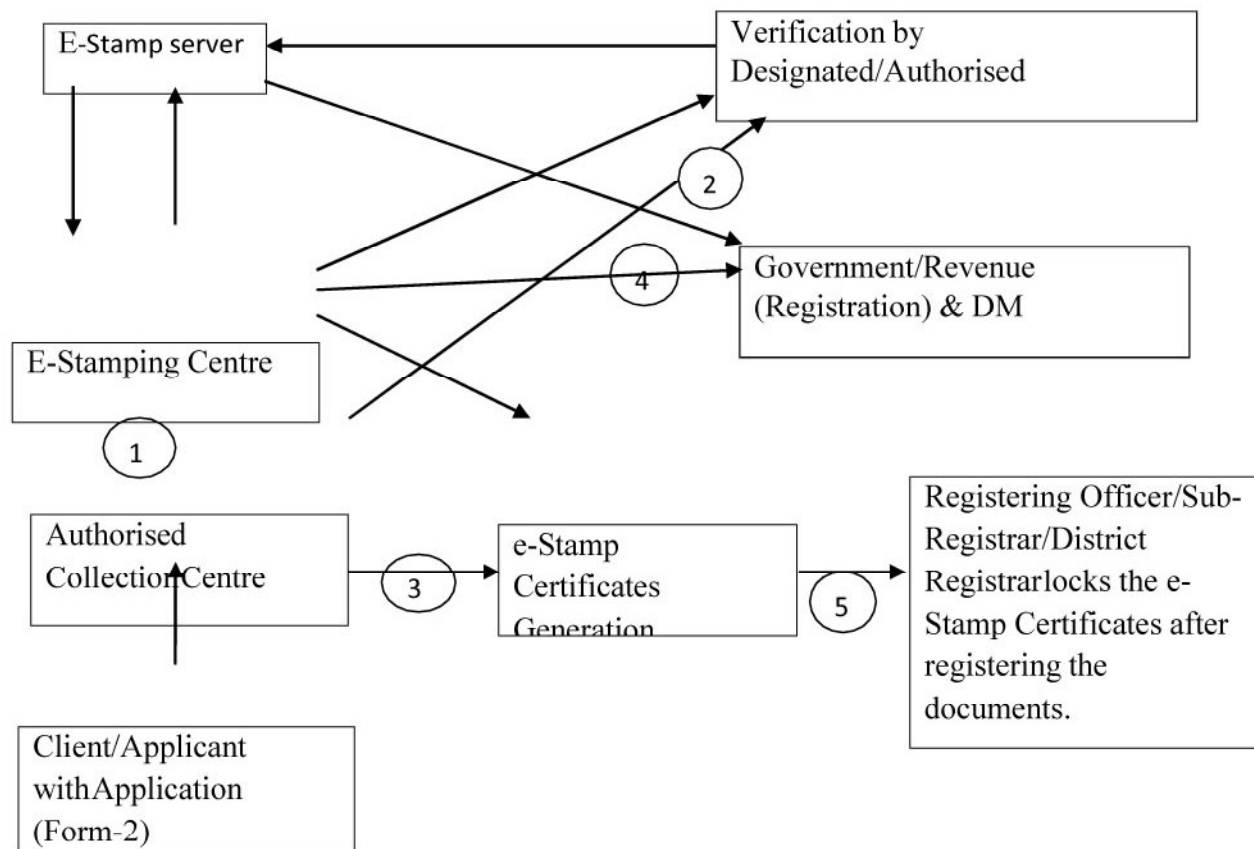
In the presence of:

1. _____

2. _____

Annexure B

(See clause 6.2 of the Agreement at Form-1)

FLOWCHART OF E-STAMP SYSTEM

1. Client/Applicant visits the e-stamping center authorized collection centre with the filled in application (Form-2) remitting the required the required stamp duty amount to obtain e-stampcertificates.
2. The application in Form-2 is verified by designated/Authorized Officials of CRA and the Client/applicant secures the e-stamp certificate after having recorded the required information (vide his application/Form-2) in the e-stamping center/authorized collection center.
3. The client/applicant gets the e-stamp certificates through the e-stamp server from the e-stampingcentre or ACCs.
4. The stamp duty amount paid by the client/applicant (for obtaining the e-stamp certificates) beingremitted to Government.
5. The registering Officer, e.g. Sub-Registrar, District Registrar in case of registerable documents, lockthe e-stamp certificates after registering the documents.

Form-2
(See rule 20 and 25)

E-STAMPING APPLICATION FORM

Application Date	/ /20	(✓ Tick any one)	<input type="checkbox"/> Registerable	<input type="checkbox"/> Non-Registerable
Document Description	Article		Stamp Duty Amount	Indian Rupees only
Property Description (not exceeding 100 characters)				
Consideration of Property				
First Party Details (name not exceeding 50 characters)				
Name				
Address				
Phone	PAN			Pin Code
Second Party Details (name not exceeding 50 characters)				
Name				
Address				
Phone	PAN			Pin Code
Stamp Duty Payment Details (name not exceeding 50 characters)				
Stamp Duty Purchased by				
Stamp Duty Paid by (✓ Tick)	<input type="checkbox"/> 1st Party	<input type="checkbox"/> 2nd Party	Type of Payment	<input type="checkbox"/> Cash <input type="checkbox"/> Cheque <input type="checkbox"/> DD <input type="checkbox"/> Pay-Order <input type="checkbox"/> NEFT
				<input type="checkbox"/> RTGS <input type="checkbox"/> Account to Account Transfer
Stamp Duty Paid by - Gender (✓ Tick)	<input type="checkbox"/> Male	<input type="checkbox"/> Female	<input type="checkbox"/> Jointly paid by Male & Female <input type="checkbox"/> Others	
Cheque / DD / Pay-Order / NEFT / RTGS / Account Details			Cash Deposit	
Bank Name	Branch Name	Cheque / DD / PO / UTR / REF / Account No.	Deno.	Pieces
			1000 X	
			500 X	
			100 X	
			50 X	
			20 X	
			10 X	
			5 X	
Rupees (in Words) :			2 X	
			1 X	
			Total	

1. Please submit the duly filled and signed form along with stamp duty amount at the e-Stamping counter
2. Stamp Duty amount should be rounded off to the nearest Rupee
3. The correctness of Article type and Stamp Duty amount cannot be confirmed at the e-Stamping counter
4. Once the e-Stamp is generated no modifications/changes are possible, so carefully check the preview of the e-Stamp and only then sign the preview
5. Once the e-Stamp has been generated, payment cannot be cancelled or refunded by ACC/CRA. For cancellation you need to get in touch with the Competent Authority at the Stamp Office appointed by the State Government
6. Cancellation charges are applicable as levied by the State Government

I have read and understood the above instructions and the Information given by me in this form is true to the best of my knowledge and belief.

Name of the Party/ Representative:

Signature:

(For Office use only)

I verify that the Application Form is in order

To be filled by USER

To be filled by SUPERVISOR

SUBIN	Certificate Number	IN
Signature	Signature	
Stamp Certificate received by	Name:	Signature:

E-Stamping		Receipt		(To be filled in by the client)
Stamp Duty Purchased By		Stamp Duty Paid by	<input type="checkbox"/> 1st Party	<input type="checkbox"/> 2nd Party
Stamp Duty Amount		Type of Payment	<input type="checkbox"/> Cash <input type="checkbox"/> Cheque <input type="checkbox"/> DD <input type="checkbox"/> Pay-Order <input type="checkbox"/> NEFT	<input type="checkbox"/> RTGS <input type="checkbox"/> Account to Account Transfer
Cheque/ DD/ PO/ UTR/ REF/Account No.		Date:	/	/20
Bank Name		Branch Name		
Counter Signature with Seal				

Form-3
[See rule 21(3)]

**Register of Daily Posting of applications for e-stamp Certificates and e-stamp
Certificates issued**

Sl. No.	Date	Name of the Purchaser or Authorised Person	Amount of Stamp Dutypaid by way of cash/DD/PO/Any otherauthorized mode	e-stamp Certificates No. and Date	Signature of the Purchaseror authorized Person

Form-5

(See rule 31)

Application for cancellation of e-Stamp Certificate and refund

ACC Name		ACC Id
Date of Application	Date...../...../..... DD MM YYYY	

Details of the e-Stamp Certificate presented for cancellation**e-Stamp Certificate Number**

Date of Issue of e-stamp certificate										/		/							
Stamp Duty Amount										Rs.									

And Refund Details of the Purchaser/Authorised Person

Name & Address of the Purchaser with Phone No	
Name & Address of the Authorised Person (if any) with Phone No.	

In case an authorized person is presenting the refund application on behalf of the e-Stamp purchaser, the said application must be accompanied with authorization from the purchaser (duly executed on a Rs. 100/- Non-Judicial Stamp Paper), duly witnessed and attested by any Notary Public.

Stamp Duty Payment Details

e-stamp purchased by			
Stamp Duty Amount	Rs.		
e-stamp Certificate No		Date	

The information stated above is true & correct to the best of my knowledge.

Signature of the Purchaser/Authorised Person

Report of the Authorised Officer to Order Cancellation/Refund

The details of the e-stamp Certificates have been verified from the system. The said certificate has not been disabled in the data of e-stamp Certificates. The Certificates of verification has been endorsed on the said certificates also. Refund of the amount of Stamp Duty mentioned in the Certificates is recommended.

Signature and Seal of the Authorized officer

For Use of the Office of Authorised officer to Order Cancellation/Refund

Report of the Stamp Clerk

Order of the Authorised Officer to Order Cancellation/Refund

Signature and seal of the Authorised Officer

Form-6
(See rule 33)

SCHEDULE OF INSPECTION AND AUDIT OF THE CENTRAL RECORD KEEPING AGENCY
AND THE AUTHORISED COLLECTION CENTRES

Sl. No.	Name of the Authority/ Agency	Jurisdiction	Frequency of Inspection	Points of Inspection	Authority to whom submit the report
1	2	3	4	5	6
1	District Registrar	Within his range	Quarterly	Shall verify the overall collection made by the Central Record keeping Agency/ the Authorized Collection Centres and verify the same with the remittance made by the Central Records keeping Agency to the Government Account.	Revenue (Registration) & DM Department / Appointing Authority/ Superintendent of Stamps
2	District Registrar	Within the Registration District	Bi-Monthly	Shall verify the collection made by Central Record Keeping Agency/ Authorized Collection Centres and E-stamping Certificates issued.	Revenue (Registration) & DM Department / Appointing Authority/ Superintendent of Stamps
3	Sub-Registrar	Within Registration District	Monthly	Shall Verify the collection of Stamp Duty (From e-stamp certificates) of the Authorized Collection Centres with the remittance figure of the central Record keeping Agency.	Revenue (Registration) & DM Department / Appointing Authority/ Superintendent of Stamps
4	Technical Financial Expert/ Agency	Whole of the State	Quarterly	Shall verify,- 1. The overall collection made by the Central Record Keeping Agency/the Authorized Collection Centres and verify the same with the remittance made by Central Records Keeping Agency to the Government Account. 2. The Technical working and fairness of accounting of the e-Stamping System.	Revenue (Registration) & DM Department / Appointing Authority/Superintendent of Stamps.

GYANENDRA DEV TRIPATHI,
Principal Secretary to the Government of Assam,
Revenue & Disaster Management Department.